

(b) Fraudulently uses, joins, fixes, or places to, with, or upon any vellum, parchment, paper, instrument, or writing upon which any tax is imposed by this act (1) any adhesive stamp which has been cut, torn, or removed from any other vellum, parchment, paper, instrument, or writing, upon which any tax is imposed by this act; or, (2) any adhesive stamp of insufficient value; or, (3) any forged or counterfeited stamp;

(c) Wilfully removes, or alters the cancellation or defacing marks of, or otherwise prepares any adhesive stamp with intent to use, or cause the same to be used, after it has already been used, or knowingly or wilfully buys, sells, offers for sale, or gives away any such washed or restored stamp to any person for use, or knowingly uses the same;

(d) Knowingly, and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp which has been removed from any vellum, parchment, paper, instrument, or writing;

(e) Knowingly or wilfully prepares, buys, sells, offers for sale, or has in his or its possession any counterfeit stamps; is guilty of a misdemeanor, and, upon conviction, shall be punished by a fine of not more than one thousand (\$1,000.00) dollars, or by imprisonment for not more than five (5) years, or both.

Section 449HH: Distribution of Stamps. That the Commissioner of Revenue shall cause to be prepared and distributed for the payment of the taxes prescribed in this act suitable stamps denoting the tax on the documents to which same may be affixed, and shall prescribe such method for the affixing of said stamps in substitution for or in addition to the method provided in this act as he may deem expedient.

Section 449II: Bonds of Indebtedness. On all bonds, debentures, or certificates of indebtedness issued by any person, and all instruments, however termed, issued by any corporation with interest coupons or in registered form, known generally as corporate securities, on each one hundred (\$100.00) dollars of face value or fraction thereof, ten (\$0.10) cents: Provided, that every renewal of the foregoing shall be taxed as a new issue: Provided further, that when a bond conditional for the repayment or payment of money is given in a penal sum greater than the debt secured, the tax shall be based upon the amount secured.

Section 449JJ: Capital Stock, Issued. On each original issue, whether organization or reorganization, of certificates of stock, or of profits, or interest in property or accumulations, by any corporation, on each one hundred (\$100.00) dollars of face value, or fraction thereof, ten (\$0.10) cents: Provided, that where a certificate is issued without face value, the tax shall be ten (\$0.10) cents per share, unless the actual value is in excess of one hundred (\$100.00) dollars per share, in which case the tax shall be ten (\$0.10) cents on each one hundred (\$100.00) dollars of actual value or fraction thereof.

The stamps representing the tax imposed by this subdivision shall be attached to the stock books, and not to the certificates issued.

Section 449KK: Capital Stock, Sales or Transfer. On all sales, or agreements to sell, or memoranda of sales or deliveries of transfers of legal title to shares, or certificates of stock or of profits or of interest in property or accumulations in any corporation, or to rights to subscribe for or to receive shares or certificates, whether made upon or shown by the books of the corporation, or by any assignment in blank, or by any delivery, or by